

IN THE UNITED STATES COURT OF FEDERAL CLAIMS

No. 23-935 T
(Judge Ryan T. Holte)

JAMES M. ROOT, et al.,

Plaintiffs,

v.

THE UNITED STATES,
Defendant.

UNITED STATES' UNOPPOSED MOTION FOR
ENLARGEMENT OF TIME TO RESPOND TO COMPLAINT

Defendant, the United States, respectfully moves the Court, pursuant to RCFC 6(b) and 6.1, for an enlargement of time of 60 days, from August 21, 2023, to and including October 20, 2023, in which to respond to plaintiffs' complaint. (Dkt. No. 1). This is the first enlargement requested for this purpose. Defendant's counsel has contacted plaintiffs' counsel who has stated that he has no objection to the extension sought by this motion. As good cause therefor, defendant states:

Plaintiffs filed their complaint on June 21, 2023, seeking a refund of taxes paid for their 2013 taxable year. Upon receipt of the complaint, defendant's counsel forwarded a copy to the Office of Chief Counsel of the Internal Revenue Service ("IRS") and requested that it assemble the administrative files and prepare a formal recommendation regarding the defense of the case. *See* 28 U.S.C. § 520. As of the date of this motion, defendant's counsel has received only a preliminary defense recommendation, because the relevant administrative files (which may encompass more tax years than just the 2013 suit year) have not yet been located. After the

relevant files are located and retrieved, the IRS Chief Counsel's office will need to prepare a supplemental defense recommendation based on information contained in the files. Receipt and review of these materials from the IRS are necessary for defendant to file a meaningful response to the complaint.

Defendant's counsel respectfully requests a 60-day enlargement of time to enable the IRS to complete its work in sufficient time for defendant to prepare an answer or other response to the complaint. Plaintiffs' counsel has advised defendant's counsel that he is unopposed to the relief sought.

WHEREFORE, defendant requests that the deadline for it to answer or otherwise respond to the complaint be extended to October 20, 2023.

Respectfully submitted,

Date: August 17, 2023

/s/ Anthony M. Cognasi
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